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HOUSE BILL 484

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

Edward C. Sandoval

AN ACT

**RELATING TO THE ARMED SERVICES; CREATING AN OPTIONAL
DESIGNATION FOR A PERSONAL INCOME TAX CONTRIBUTION FOR
ASSISTANCE TO MEMBERS OF THE NEW MEXICO NATIONAL GUARD
ACTIVATED FOR SERVICE IN THE GLOBAL WAR ON TERRORISM AND TO
THEIR FAMILIES; PROVIDING FOR A DISTRIBUTION; MAKING AN
APPROPRIATION.**

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

**Section 1. A new section of the Tax Administration Act is
enacted to read:**

**" NEW MATERIAL DISTRIBUTION-- CONTRIBUTIONS FOR NATIONAL
GUARD MEMBER AND FAMILY ASSISTANCE.-- A distribution pursuant to
Section 7-1-6.1 NMSA 1978 shall be made to the secretary of
veterans' services in an amount equal to the money designated
pursuant to the Income Tax Act as contributions for assistance**

. 153856. 1GR

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 to members of the New Mexico national guard activated for
2 service in the global war on terrorism and to their families.
3 The secretary of veterans' services shall deposit the money in
4 a temporary suspense account for distribution to members of the
5 New Mexico national guard activated for service in the global
6 war on terrorism and to their families. "

7 Section 2. A new section of the Income Tax Act is enacted
8 to read:

9 "[NEW MATERIAL] OPTIONAL DESIGNATION OF TAX REFUND
10 CONTRIBUTION-- NATIONAL GUARD MEMBER AND FAMILY ASSISTANCE. --

11 A. Except as otherwise provided in Subsection C of
12 this section, an individual whose state income tax liability
13 after application of allowable credits and tax rebates in a
14 year is lower than the amount of money held by the department
15 to the credit of the individual for that tax year may designate
16 a portion of the income tax refund due to the individual to be
17 contributed for assistance to members of the New Mexico
18 national guard activated for service in the global war on
19 terrorism and to their families. In the case of a joint
20 return, both individuals must make such a designation.

21 B. The department shall revise the state income tax
22 form to allow the designation of such contributions in the
23 following form:

24 "National Guard Member and Family Assistance - Check
25 if you wish to contribute a part or all of your tax refund

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1 for assistance to members of the New Mexico national guard
2 activated for service in the global war on terrorism and
3 to their families. Enter here \$_____ the amount of your
4 contribution. "

5 C. The provisions of this section do not apply to
6 income tax refunds subject to interception under the provisions
7 of the Tax Refund Intercept Program Act, and any designation
8 made under the provisions of this section to such refunds is
9 void. "

10 Section 3. APPLICABILITY. --The provisions of this act
11 apply to taxable years beginning on or after January 1, 2005.